Appendix A

Glossary of Abbreviations and Terms

AAATRACK An Automated Audit Recommendation Tracking System

AG Adjutant General – Commander of State level National Guard

AICPA American Institute of Certified Public Accountants

ASA (FM&C) Assistant Secretary of the Army (Financial Management &

Comptroller)

AR Army Regulation

ARNG Army National Guard

C&AS Consulting & Advisory Services

DA Department of the Army

DACS-DMP Chief of Staff Army, Director of Management Programs

DASA (FO) Deputy Assistant Secretary of the Army (Financial Operations)

DOD Department of Defense

DODI Department of Defense Instruction

CPE Continuing Professional Education

CPOS Civilian Personnel Occupational Study

FAR Findings and Recommendations

FSA Full Scope Audits

GAO General Accounting Office

GAS Government Auditing Standards

HQDA Headquarters, Department of the Army

IG, DOD Inspector General, Department of Defense

Appendix A

IMCP Internal Management Control Process

IMWRF Installation Morale, Welfare and Recreation Fund

IR Internal Review

MACOMs Major Army Commands

NAFI Nonappropriated Fund Instrumentalities

OASA (FM&C) Office of the Assistant Secretary of the Army (Financial

Management & Comptroller)

OMB Office of Management and Budget

OTIG Office of The Inspector General

PAT Process Action Team

QA Quality Assurance

QRA Quick Response Audits

SAP Special Access Programs

SSEB Source Selection Evaluation Board

TFAR Tentative Finding and Recommendations

TQM Total Quality Management

USAAA United States Army Audit Agency

USAR United States Army Reserve

USC United States Code

USPFO United States Property and Fiscal Officer